



## Davis-Bacon & Related Acts Processing Information

1. It is recommended to use DBRA 1<sup>st</sup> Payroll Checklist and DBRA Payroll Checklist when processing DBRA paperwork.
2. The General Contractor (GC) prior to 10 days before bid letting can go to the DOL website and obtain the project area wage determination. A formal request for wage determination form should also be submitted to IFA at this time. IFA will then provide an official certification of the wage determination that will apply to the project throughout the construction period. The GC should try and anticipate any additional wage determinations that may be needed throughout the building process at this time. Additional wage determinations take can take weeks and sometimes months to process. If for any reason the bid is extends past 90 days of the original bid date then a new wage determination will be required. See item 14 below for more information on wages without a determinations.
3. The GC is required to execute a contract with required DBRA language prior to commencing work. This contract is maintained in the GC's office and available upon request.
4. The General Contractor will be required to have each subcontractor working on the jobsite complete DBRA Subcontractor Certification. This certification should be submitted to the Iowa Finance Authority (IFA) with the first payroll.
5. IFA will review our database to ensure contractors and subcontractors have a valid Iowa Contractors License. All contractors must be licensed to do work in the state of Iowa.
6. General Contractors are to complete and submit with each payroll a DBRA Weekly Report of Subcontractors on Jobsite.
7. DOL form WH-347 Payroll Certification Form should be provided to the General Contractor within 7 days of each subcontractor's payroll. Employees must be paid weekly. The GC may submit a software generated report only if that report contains all information found on DOL form WH-347. A certification of payroll is required with each payroll and must contain proper certification language then signed by officer, owner, or principal. The only exception is if an Authorized Signature Form is completed by the officer, owner or principal allowing another staff member to certify payrolls.
8. The first Payroll Certification Form should be numbered #1 or Initial. Then the last certified payroll provided by the contractor/subcontractor should be marked "FINAL". The DOL and IFA (outside of TCAP) will not require weekly "no work" payrolls to be submitted. However, we will accept no work payrolls if they are required by the General Contractor. The process must be consistent with all contractors.
9. **It is the responsibility of the General Contractor to review payrolls submitted and retain originals for the retention period required by law.** The General Contractor also must submit copies of all payrolls to IFA no later than 10 days after receipt.



## Davis-Bacon & Related Acts Processing Information

10. Overtime is any hours worked in excess of 40 hours per week. Overtime paid is not less than 1 ½ times the regular rate of pay plus straight-time fringe benefit rate must be included for OT worked on Davis-Bacon projects. Straight-time rate of pay or fringe benefits means payment for hours worked up to 40 hours per week this includes non-DBRA and DBRA work. This wage and fringe benefits must be at least equal to or greater than the wage determination. Note: Most fringe benefits paid by the owner to benefit the employee are calculated from straight-time pay. Unless fringe benefits are deducted specifically from overtime pay (example 401K deductions). Please ensure the breakdown provided to IFA show amounts paid from OT wages if applicable. It is common to pay full rate of fringe in addition to paying 1 ½ times rate of pay when paying OT.
11. DOL Form WH -347, Page 2, is certification of payroll submitted. If you have checked 4a when submitting the first payroll provide a detailed fringe benefit and breakdown of cost for each “bona fide” employer paid fringe benefit, per hour. Fringe Benefits are paid on behalf of each employee please see DBRA Employer Paid Fringe Benefit Form. Typical “bona fide” fringe benefits include but may not be limited to; contributions to health insurance premiums, retirement contributions, life insurance, vacation and other paid leave i.e., holiday plans, sick pay plans.  
  
It does not include employer payments or contributions required by other Federal, State or local laws, such as social security or some disability insurance payments. Other payments not included are such things like cell phone, gas, equipment use payments. If you are unsure you should check with IFA or the DOL.
12. If paying partial fringe benefits and then remaining in cash provide a DBRA Employer Paid Fringe Benefit Form showing the amount being provided per hour and provide any remarks that can clarify any atypical situations on the WH-347 form.
13. On the first payroll or any subsequent payroll that have changes in deductions or added employees please complete the IFA deductions form DBRA Employee Deduction. This form is to detail what deductions each employee has authorized, in addition to federal, state, and social security.
14. On the first payroll that has an apprentice working provide paperwork which shows each apprentice is in a registered and participating in an approved apprenticeship training program, including step-up apprenticeship programs designed for Davis-Bacon construction work. Approved programs are those which have been registered with the DOL or a DOL recognized State Apprenticeship Council (SAC).
15. Apprentice Documentation. The following 2 documents are required for each apprentice:
  - A copy of the Certificate of Registration granted to the Contractor or Subcontractor participating in a DOL approved Apprentice Program.
  - A copy of the Apprenticeship Certification form the Department of Labor showing the individuals that are participating in a Contractor or Subcontractor’s approved Apprentice Program.

The following 2 documents are required for each business being represented by an Apprentice.:

- A copy of the Standards of Apprenticeship that is developed by the Contractor or Subcontractor in cooperation with the Department of Labor.



## Davis-Bacon & Related Acts Processing Information

- A copy of the Trade Schedule.

16. Additional wage classifications may need to be submitted for non-listed classifications. This is a process which can take several weeks and it is *suggested* to not pay less than the lowest wage on the general wage classification (usually Laborer class) until a wage decision has been rendered. Typically, the DOL will not approve wages lower than this classification. If the determination comes back at a higher wage then restitution will be required and a revised payroll form covering weeks concerned.
17. An Employee Restitution Form signed by the employee for underpayment of wages will also need to be submitted to IFA.

Other information sources to review:

18. A booklet distributed by the US Department of Housing and Development called Making Davis Bacon Work can be a useful resource:  
<http://www.hud.gov/offices/adm/hudclips/guidebooks/HUD-LR-4812/4812-LR.pdf>
19. HUD LR-96-01:  
[http://www.hud.gov/offices/olr/olr\\_9601.cfm](http://www.hud.gov/offices/olr/olr_9601.cfm)
20. Housing Tax Credit ARRA website for Davis-Bacon guidance:  
[http://www.iowafinanceauthority.gov/documents/filelibrary/lihtc/arra/TCAP\\_Davis\\_Bacon\\_fact\\_sheet\\_DF2B7F41B3435.pdf](http://www.iowafinanceauthority.gov/documents/filelibrary/lihtc/arra/TCAP_Davis_Bacon_fact_sheet_DF2B7F41B3435.pdf)
21. Department of Labor website for Davis Bacon and Related Acts  
<http://www.dol.gov/compliance/laws/comp-dbra.htm>
22. If additional classifications are needed for HOME or TCAP projects please direct them to:

Jerry Floyd, Labor Standards Officer  
Iowa Finance Authority  
2015 Grand Avenue  
Des Moines, IA 50312  
[jerry.floyd@iowa.gov](mailto:jerry.floyd@iowa.gov)

23. If questions on IFA Davis Bacon process please contact:

Nancy Peterson (Pete)  
Iowa Finance Authority  
Phone: 515-402-7563  
[nancy.peterson@iowa.gov](mailto:nancy.peterson@iowa.gov)

Note: This document is for reference but may not be inclusive of all requirements of the Davis-Bacon Act.